

**Taxpayer Service Division  
Colorado Department of Revenue**

**December 17, 2012 (Final)**

**Test Package for  
Electronic Filing Software Developers  
Business Income Tax Returns  
Modern eFile  
Tax Year 2012**

**(Calendar Year 2013)**

**TAXPAYER SERVICE DIVISION**  
**COLORADO DEPARTMENT OF REVENUE**

**Software Developers Test Package**

This business income package consists of eight tests, four using Colorado Form 112 for C-corporations, and four using Colorado Form 106 for S-corporations and partnerships. The tests are in scenario fashion, showing the line items that are applicable to the tests.

Colorado test returns can be transmitted beginning November 19, 2012 or the start of IRS testing, whichever is later. Please notify us when you send a transmission by contacting Steve Asbell at the e-mail address below with the submission IDs. We will accept pre-production season tests until January 8, 2013. We allow testing past that date, but the testing period can only be extended by written or email request.

Under normal circumstances we will receive return(s) the business day you have transmitted. From the day that we receive submission IDs for the returns we will typically respond by e-mail within 2 working days. If there are errors, we will analyze the transmission to detect the cause and advise you concerning the problem.

For more information you may contact Steve Asbell by phone at 303-866-3889 or e-mail address [Stephen.Asbell@state.co.us](mailto:Stephen.Asbell@state.co.us).

**NOTES:**

The tests for Hott Corp(test 1) and Package Deal(test 6) have information to complete Form DR 1305 for gross conservation easement credit claims. The test for Hott Corp(test 1) has information for completing Form DR 1316 for Colorado source capital gain subtractions from income. The DR 1305 and DR 1316 have separate schemas that can be found in the CO Common folder in the schema package. If your software does not support Form DR 1305 or DR 1316, please advise us when you make your submissions. C-Corp test 1 and S-Corp composite test 5 have new form DR 1366 for enterprise zone credit information. Beginning with tax year 2012, taxpayers claiming enterprise credits are required to file electronically and must submit Form DR 1366. Some tests have mock attachments. Tests with attachments should indicate how documentation is submitted (pdf attachment, Revenue Online upload, or mail with DR 1778) using element SupportingDocMethod.

C-Corp tests Cool Books(test 2) and Gametime(test 3), and Partner test Shoe World(test 8) have direct debit information for payment of a balance due.

## C-Corp Test 1

Forms: 112, 112CR, DR 1305, DR 1316

Tax year begin date

1-1-2012

Tax year end date

12-31-2012

Taxpayer name

Hott Corp

Taxpayer Colorado account number

02411111

Taxpayer federal employer identification number

11-0000029

Taxpayer address

1111 E 1<sup>st</sup>

Leadville CO 80461

Apportionment method

A corporation not apportioning income

Separate/Consolidated/Combined filing

A single corporation filing a separate return

Routing number

302075128

Account type

Checking

Account number

12345678

Corporation books in c/o

John Jones

Corporation books address

1111 E 1<sup>st</sup>

Leadville CO 80461

Corporation books phone

719-123-4567

Taxpayer business code per federal return

451211

Year began doing business

1992

Kind of business

Aircraft, mining, agricultural

May DOR discuss this return with paid preparer?

Yes

Has IRS made adjustments during last four years?

No

Did you file amended returns to reflect changes?

No

Signing office

John Jones, Chief Financial Officer

Date signed

6-10-13

Preparer name

Sid Smith

Preparer address

1112 E Main

Leadville CO 80461

Preparer phone

719-123-6789

## Form 112 Test 1

Part A  
Part B

A corporation not apportioning income  
A single corporation filing a separate return

### Federal Taxable Income

Line 1 Federal taxable income	100,000
Line 3 Net federal taxable income	100,000

### Additions

Line 4 Federal net operating loss(NOL)	1,004
Line 5 Colorado income tax deduction	1,005
Line 6 Other additions	690 Non-Colorado muni interest
Line 7 Total of lines 3-6	102,699

### Subtractions

Line 8 Exempt federal interest	1,008
Line 9 Excludable foreign source income	1,009
Line 10 Colorado source capital gain	1,010 Need Form DR 1316
Line 11 Other subtractions	1,011 Section 78 gross up
Line 12 Total of lines 8-11	4,038

### Taxable Income

Line 13 Modified federal taxable income	98,661
Line 14 Colorado taxable income before NOL	98,661
Line 15 Colorado net operating loss	1,015
Line 16 Colorado taxable income	97,646
Line 17 Tax	4,521

### Credits

Line 18 Total non-refundable credits	4,521
Line 19 Net tax	0
Line 20 Recapture of prior year credits	29
Line 21 Total of lines 19 and 20	29
Line 22 Estimated tax and extension payments, credits	310
Line 23 W-2-G withholding from lottery winnings	100 attach W-2G
Line 24 Refundable alternative fuel vehicle credit	74
Line 25 Total of lines 22-24	484
Line 26 Net tax due	0
Line 31 Overpayment	455
Line 32 Amount to be credited to estimated tax	200
Line 33 Overpayment to be refunded	255

## Form 112CR

Line 1 Tax liability from Form 112 line 17	4,521
--	-------

### New Investment Tax Credit

Line 2 \$1000 minus old ITC	430
Line 3 Current year qualified investment	3,000
Line 4 Investment tax credit earned	30
Line 5 New ITC carry forward	50
Line 6a New ITC total	80
Line 6b Allowable new investment tax credit	80

### Enterprise Zone Investment Tax Credit

Line 7 Smaller of tax liability or \$5000	4,521
Line 8 50% of tax liability greater than \$5000	0
Line 9 EZ investment tax credit allowed	4,521
Line 10 Old investment tax credit	57
Line 11 EZ investment tax credit cap	4,464
Line 12 Qualifying current year investment	12,000
Line 13 Qualifying current year investment x 3%	360
Line 14 EZ ITC carried over from prior year	140
Line 15a EZ investment tax credit	500
Line 15b EZ investment tax credit used	160
Line 16a Commercial vehicle investment tax credit	160
Line 16b Commercial vehicle investment tax credit used	160

(Test 1 continued)

**Enterprise Zone New Business Facility Employee Credit**

Line 17 Avg no. of qualified new business facility employees	20.0
Line 18 No. of employees for which credit previously claimed	18.5
Line 19 Increase in qualified employees	1.5
Line 20 Increase in qualified employees x \$500	750
Line 21 Enhanced rural EZ employees x \$2000	3,000
Line 22 Agriculture employees x \$500	750
Line 23 Enhanced rural EZ agriculture employees x \$500	750
Line 24 New business facility employee credit carryover	240
Line 25 Number of health insurance employees x \$200	300
Line 26a EZ New facility employees credit allowed	5,790
Line 26b EZ New facility employees credit used	2,586

**Contribution to Enterprise Zone Administrator Credit**

Line 27 Current year cash contributions to EZ	2,700
Line 28 Current year in-kind contributions to EZ	2,800
Line 29 Total cash and in-kind contributions	5,500
Line 30 Smaller of \$100,000 or 25% of line 29	1,375
Line 31 Limitation on in-kind credit	688
Line 32 Allowable in-kind credit	688
Line 33 Limitation on cash credit	687
Line 34 Allowable cash credit	687
Line 35 Allowable current year EZ contribution credit	1,375
Line 36 Contribution credit carryover	360
Line 37a Allowable EZ contribution credit	1735
Line 37b Allowable EZ contribution credit used	370

**Enterprise Zone Vacant Commercial Building Rehabilitation Credit**

Line 38 Qualified current year building rehabilitation expenditures	3,800
Line 39 Smaller of \$50,000 or 25% of current year expenditures	950
Line 40 Rehabilitation credit carried over from prior year	400
Line 41a Allowable rehabilitation credit	1,350
Line 41b Rehabilitation credit used	40

**Enterprise Zone Research and Experimental Credit**

Line 42 Qualifying current year research expenditures in EZ	4,200
Line 43 First preceding year expenditures	430
Line 44 Second preceding year expenditures	440
Line 45 Preceding two years expenditures	870
Line 46 Half of preceding years expenditures	435
Line 47 Current year minus prior two years expenditures	3,765
Line 48 Calculated current year credit	113
Line 49 25% of current year earned credit	28
Line 50 25% of 3rd prior year earned credit	29
Line 51 25% of 2nd prior year earned credit	30
Line 52 25% of 1st prior year earned credit	31
Line 53 Excess research credit carried over	53
Line 54a Allowable research credit for this return	171
Line 54b Allowable research credit used	54

**Miscellaneous Enterprise Zone Credits**

Line 55a EZ job training credit	550
Line 55b EZ job training credit used	55
Line 56a Rural technology enterprise zone credit carryforward	560
Line 56b Rural technology enterprise zone credit carryforward used	56

**Other Credits**

Line 57a Old investment tax credit	570
Line 57b Old investment tax credit used	57
Line 58a Crop and livestock contribution credit	580
Line 58b Crop and livestock contribution credit used	58
Line 59a Historic property preservation credit	590
Line 59b Historic property preservation credit used	59
Line 60a Child care contribution credit	600

(Test 1 continued)

Line 60b Child care contribution credit used	60
Line 61a Child care center, family investment credit	610
Line 61b Child care center, family investment credit used	61
Line 62a Employer child care contribution credit	620
Line 62b Employer child care contribution credit used	62
Line 63a School to career investment credit	630
Line 63b School to career investment credit used	63
Line 64a Works program credit	640
Line 64b Works program credit used	64
Line 65a Contaminated land redevelopment credit	650
Line 65b Contaminated land redevelopment credit used	65
Line 66a Low income housing credit	660
Line 66b Low income housing credit used	66
Line 67a Aircraft manufacturer new employee credit	670
Line 67b Aircraft manufacturer new employee credit used	67
Line 68a Job growth incentive credit	680
Line 68b Job growth incentive credit used	68
Line 69a Gross conservation easement credit	690
Line 69b Gross conservation easement credit used	69
Line 70a Alternative fuel refueling facility credit	700
Line 70b Alternative fuel refueling facility credit used	70
Line 71a Non-refundable alternative fuel vehicle credit	710
Line 71b Non-refundable alternative fuel vehicle credit used	71
Line 72 Allowable other credits used	1,125
Line 73 TotalNonrefundableCredits	4,521
Line 74 Refundable alternative fuel vehicle credit	74
Line 75 Credit(s) carried forward amount(s) and description(s)	15,975 Misc

**Colorado Form DR 1305**

**Hott Corp**

Tax credit certificate number 7271554

Line 1 Legal description and location

County: Montezuma

Township: 34

Range: 17

Section: NE 1/4

Number acres: 2

State of Colorado

Line 2 Organization receiving donation

Line 3 Date of donation

20120310

Line 4 Total value of donated easement

690

Line 5 Total credit claimed on donation

690

Line 6 Taxpayer is:

Transferee

Line 7 Transferor 1 name: Don Nichols SSN: 400005015

Date of transfer: 20120415 Amount of transfer: 350

Transferor 2 name: Lynnette Nichols SSN: 400005025

Date of transfer: 20120415 Amount of transfer: 340

Line 8 Credit used in 2012

69

Line 8 Credit used in prior years

0

Line 8 Credit carried forward to 2013

621

Line 8 Credit abandoned

0

(Test 1 continued)

**FORM DR 1316**

**Hott Corp**

Sec A Line 1	Real property 1374 S GAIN, AURORA CO
Sec E 1(a) Property	Real property
Sec E 1(b) Date acquired	20000101
Sec E 1(c) Date sold	20120110
Sec E 1(d) Sale price	165,000
Sec E 1(e) Cost or other basis	166,990
Sec E 1(f) Gain or loss	1,010
Sec E 3 Total gain or loss	1,010
Sec E 4 Net capital gain/loss	1,010
Sec E 5 Colo source capital gain	1,010

**FORM DR 1366**

**Hott Corp**

Line 2 EZ ITC credit from 2001	140
Line 14 EZ ITC credit generated in 2012	360
Line 15 EZ ITC credit available for 2012	500
Line 16 EZ ITC credit used in 2012	160
Line 17 EZ ITC credit carried forward to 2013	340
Line 21 EZ commercial vehicle credit from 2011	100
Line 22 EZ commercial vehicle credit generated in 2012	160
Line 23 EZ commercial vehicle credit available for 2012	260
Line 24 EZ commercial vehicle credit used in 2012	160
Line 25 EZ commercial vehicle credit carried to 2013	100
Line 30 EZ New Bus Facility employee crdt from 2008	50
Line 35 EZ New Bus Facility employee crdt generated 2012	750
Line 36 EZ New Bus Facility employee available for 2012	800
Line 37 EZ New Bus Facility employee crdt used in 2012	800
Line 43 Enhanced rural EZ NBF employee credit from 2009	50
Line 47 Enhanced rural EZ NBF employee CR generated 2012	3,000
Line 48 Enhanced rural EZ NBF employee CR available 2012	3,050
Line 49 Enhanced rural EZ NBF employee credit used 2012	50
Line 50 Enhanced rural EZ NBF employee credit to 2013	3,000
Line 54 EZ Ag employee processing crdt from 2010	50
Line 57 EZ Ag employee processing crdt generated in 2012	750
Line 58 EZ Ag employee processing crdt available for 2012	800
Line 59 EZ Ag employee processing crdt used in 2012	800
Line 62 Enhanced rural EZ ag emp processing CR from 2006	50
Line 69 Enhanced rural EZ ag emp processing CR generated	750
Line 70 Enhanced rural EZ ag emp processing CR available	800
Line 71 Enhanced rural EZ ag emp processing CR used 2012	356
Line 72 Enhanced rural EZ ag emp process cr to 2013	444
Line 74 EZ employee health ins credit from 2008	40
Line 79 EZ employee health ins credit generated in 2012	300
Line 80 EZ employee health ins credit available for 2012	340
Line 81 EZ employee health ins credit used in 2012	240
Line 82 EZ employee health ins credit to 2013	100
Line 87 EZ contribution credit from 2011	360
Line 89 EZ contribution credit generated in 2012	1,375
Line 90 EZ contribution credit available for 2012	1,735
Line 91 EZ contribution credit used in 2012	370
Line 92 EZ contribution credit carried to 2013	1,365
Line 97 EZ research development credit from 2004	53
Line 106 EZ research development credit generated in 2012	118
Line 107 EZ research development credit available for 2012	171
Line 108 EZ research development credit used in 2012	54
Line 109 EZ research development credit to 2013	117
Line 110 EZ commercial bldg rehab credit from 2007	400
Line 116 EZ commercial bldg rehab credit generated in 2012	950

(Test 1 continued)

DR 1366

Line 117 EZ commercial bldg rehab credit available	1,350
Line 118 EZ commercial bldg rehab credit used in 2012	40
Line 119 EZ commercial bldg rehab credit to 2013	1,310
Line 123 EZ job training program credit from 2003	550
Line 134 EZ job training program credit available	550
Line 135 EZ job training program credit used in 2012	55
Line 136 EZ job training program credit to 2013	495



☐ VOID ☐ CORRECTED

OMB No. 1545-0238

**2012**  
**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

PAYER'S name, address, ZIP code, federal identification number, and telephone number	<b>1</b> Gross winnings	<b>2</b> Federal income tax withheld
	<b>3</b> Type of wager	<b>4</b> Date won
	<b>5</b> Transaction	<b>6</b> Race
	<b>7</b> Winnings from identical wagers	<b>8</b> Cashier
WINNER'S name, address (including apt. no.), and ZIP code	<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
	<b>11</b> First I.D.	<b>12</b> Second I.D.
	<b>13</b> State/Payer's state identification no.	<b>14</b> State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ►		Date ►

**Copy 1**  
**For State Tax**  
**Department**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

## Pre-certification of Qualified Enterprise Zone Business

### INSTRUCTIONS

**New**—Beginning January 1, 2012, pre-certification is required prior to performing activities that are eligible for Enterprise Zone income tax credits. Both pre-certification and the typical certification process can now be facilitated electronically through the Enterprise Zone web page [www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ).

### PRE-CERTIFICATION

After reading and signing the affirmation statement for your business, give the form to your Enterprise Zone Administrator. Enterprise Zone Administrators will sign their affirmation statement and return the form to the business.

Certification instructions: All claimants must complete Section I. Complete any part of Section II, including business address, that applies to your tax situation. If you have more than one business location in this enterprise zone that requires precertification, attach a list of business locations to this form.

Complete this form only if you cannot do so electronically. Electronic submissions reduce errors that tend to delay the processing of your applications and income tax returns.

For a list of Enterprise Zone Administrators visit [www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ)

I certify that I am aware of the Enterprise Zone program, that Enterprise Zone tax credits are a contributing factor to the startup, expansion or relocation of my business in the Enterprise Zone, and I acknowledge that this pre-certification is for activities that shall commence after the date that the Enterprise Zone administrator signs this form to pre-certify, through the end of my business's current income tax year.

Business Owner or Authorized Company Official Signature

Date

I hereby certify to the State of Colorado, Department of Revenue, that the above named facility is entirely within the designated Enterprise Zone; and hereby pre-certify this business in my Enterprise Zone.

Enterprise Zone Administrator

Date

### SECTION I

For tax years beginning after August 6, 2002, this certification is public record and copies will be available from the enterprise zone administrator.

Check here if this certification is for an earlier tax year and is a confidential tax document:

☐

Tax year beginning date \_\_\_\_\_, 20\_\_\_\_

This form certifies that your facility is located within the boundaries of a Colorado Enterprise Zone, and collects information required by §39-30-103(4), C.R.S.

To claim the Colorado Enterprise Zone income tax benefits:

- Calculate your Colorado Enterprise Zone Tax Credits, following the instructions on Form 112CR (Corporation), 106CR (Partnership/S Corp), or 104CR (Individual).
- If filing electronically, you can expect an email from your Enterprise Zone Administrator within 3–4 business days of submission. Or, if you must file on paper and would like a copy of this form returned to you by the Enterprise Zone Administrator, be sure to enclose a self-addressed stamped envelope.
- **DO NOT SEND THIS FORM TO THE DEPARTMENT OF REVENUE OR OFFICE OF ECONOMIC DEVELOPMENT AND INTERNATIONAL TRADE FOR CERTIFICATION.**
- Submit a copy of the **certified** form when you file your Colorado Income Tax return. Certification is not required for an Enterprise Zone Investment Tax Credit of less than \$450. A new form is required each year you claim Colorado Enterprise Zone Tax Credits.
- Note to "S" Corporation and Partnership filers: Please provide to all appropriate partners and shareholders a copy of the certificate along with a calculation of their proportionate share of any enterprise zone credits claimed and attach a copy of the DR 0078A to specify the partner/shareholder name, ID number and amount of credit passed through to them.

## SECTION II

All Claimants must complete this information.

INFORMATION IS FOR TAX YEAR ENDING _____, 20____		Check here if a certification has been filed for this facility in a prior year: <input type="checkbox"/>	
Enterprise Zone		Type of Bus. (retail, mfg, farm, etc)	
Business Name		NAICS code from <a href="http://www.census.gov/naics">www.census.gov/naics</a>	
Address—Actual Location of Facility (street, city, ZIP)		Colorado Account Number	
Date facility began operations at this location		Social Security Number or FEIN	
Did this facility relocate from another Colorado location? <input type="checkbox"/> Yes <input type="checkbox"/> No		Business Telephone Number ( )	
The following information is <b>required</b> regardless of whether or not any jobs credits are being claimed. For statistical purposes, self-employed owners and partners working in the business should be counted here, even if they do not qualify as "employees" for other tax purposes.			
Number of owners/workers/employees at facility beginning of tax year		Number at end of tax year	Change in total (end of year – beginning)
Number <input type="checkbox"/>			
<b>**Note**</b> The following section on average compensation is not required if it will reveal the compensation paid to any individual employee.			
Employee Category (as defined by employer)	Number of Employees in category	Average Annual Compensation including benefits per employee	Average Hourly Compensation including benefits per employee
Full-time employees			
Part-time employees			
Temporary employees			
Contract employees			

INVESTMENT TAX CREDIT (ITC)		
* If this was an in-state <input type="checkbox"/> the criteria in New Business Facility "Qualified Expansion" section (2) below.		
Total capital investment in zone during year \$	Capital investment qualifying for ITC during year \$	Amount of 3% EZ Investment Tax Credit claimed \$

<b>JOB TRAINING TAX CREDIT</b>	Number of employees trained	Amount of 10% EZ Job Training Tax Credit claimed \$
--------------------------------	-----------------------------	--

NEW BUSINESS FACILITY JOBS CREDITS		
Number of qualifying new business facility jobs	Were the qualifying employees leased from another company? <input type="checkbox"/> Yes <input type="checkbox"/> No	Amount of new business facility jobs tax credit claimed \$
Amount of agricultural processing new business facility jobs tax credit claimed \$	Amount of health insurance new business facility jobs tax credit claimed \$	
Enhanced Rural EZ credits: Qualified County	Enhanced new business facility jobs tax credit claimed \$	Enhanced agricultural processing NBF jobs tax credit claimed \$
<b>To claim new jobs credits, you must qualify under ONE of the following three criteria</b>		
<b>1. If qualifying new business facility:</b>		
(a) Give date facility was established		
<b>2. If qualifying expansion new business facility:</b>		
(a) Give date of qualification	(b) Was qualification a result of <input type="checkbox"/> \$1,000,000 investment <input type="checkbox"/> 10 employee increase over preceding 12 month average <input type="checkbox"/> 100% investment increase <input type="checkbox"/> 10 percent employment increase over preceding 12 month average	
<b>3. If qualifying replacement new business facility:</b>		
(a) Give date of qualification	(b) Was qualification a result of <input type="checkbox"/> \$3,000,000 investment      or <input type="checkbox"/> 300% investment increase	

TAXPAYER SIGNATURE			
I declare that all of the above information is true and correct to the best of my knowledge and belief.			
Signature of Authorized Company Official/Owner		Print Name	Date
Title	Business Name	Colorado, Federal or Social Security Number	
Tax Preparer or other contact for follow up information ( <i>please print</i> )		FAX (      )	Phone (      )
		Email address	

<b>CERTIFICATION BY ZONE ADMINISTRATOR</b> I, the duly authorized administrator of the above-mentioned Enterprise Zone, hereby certify to the State of Colorado, Department of Revenue that the above named facility is entirely within the designated Enterprise Zone.	Effective Date of Zone for this Location
Signature of Zone Administrator	Date

**FOR MORE INFORMATION ABOUT ENTERPRISE ZONES CONTACT THE AGENCIES LISTED BELOW:**

- Colorado Department of Revenue, Denver, CO 80261-0005. Phone: 303-238-SERV(7378). See "FYI" Publications for additional information: [www.TaxColorado.com](http://www.TaxColorado.com)
- Colorado Office of Economic Development and International Trade, 1625 Broadway, Suite 2700, Denver, CO 80202. Phone: 303-892-3840. [www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ)

2012 C-corp attachmentTest #1

Historic Property Preservation Credit reviewing agency letter

Leadville Historical Society  
101 N Main St  
Leadville

Hott Corp  
1111 E 1st  
Leadville CO 80461

Nov. 20, 2012

To Whom It May Concern;

The above named party has been approved for inclusion in the historic preservation district of Leadville for the property at 1111 E 1<sup>st</sup>.

Respectfully,

Erwin Johnson  
President

2012 C-corp attachmentTest #1

Gross conservation easement appraisal summary

May 5, 2012

To: Hott Corp

From: Al Firth, certified appraiser

The gross conservation easement value for your donation of 5 acres at the location below is \$580.

SECT,TWN,RNG:12-34-17

DESC: TR NW1/4NE1/4

BK:710 PG:703

Respectfully,

Al Firth

2012 C-corp attachment Test #1

School-to-career investment credit approved participant

May 5, 2012

To Whom It May Concern;

The Hott Corporation is an approved participant in the Lake County Schools school-to-career program.

Respectfully,

Erwin Johnson  
District Superintendent

2012 C-corp attachmentTest #1

Contaminated land redevelopment credit approval

May 5, 2012

To Whom It May Concern;

The Hott Corporation is an approved participant in the Lake County mining district cleanup program.

Respectfully,

Marvin Johnson  
Colorado Dept of Public Health and Environment



2012 C-corp attachment Test #1

Low-income housing credit certificate

May 5, 2012

To Whom It May Concern;

The Hott Corporation is an approved participant in the Lake County low-income housing program as determined 5-5-2002.

Respectfully,

Flo Johnson  
Colorado Housing and Finance Authority

## C-Corp Test 2

Forms: 112, Schedule SF

Tax year begin date

2-1-2012

Tax year end date

1-31-2013

Taxpayer name

Cool Books

Colorado account number

01111622

Taxpayer federal employer identification number

11-0000028

Taxpayer address

202 N 2nd  
Twin Falls ID 83303

Direct debit information

Routing number

302075128

Account type

Checking

Account number

12345678

Account holder type

Business

Debit date

5-15-2013

Corporation books in c/o

Darren Doubleday

Corporation books address

202 N 2nd  
Twin Falls ID 83303

Corporation books phone

208-220-2222

Taxpayer business code per federal return

451211

Year began doing business

1992

Kind of business

Retail book sales

May DOR discuss this return with paid preparer?

Yes

Has IRS made adjustments during last four years?

Yes

Which years?

2006, 2007

Did you file amended returns to reflect changes?

Yes

Signing office

Darren Doubleday, Treasurer

Date signed

5-14-13

**Form 112 Test 2**

Part A

A corporation apportioning using single factor apportionment

Part B

A single corporation filing a separate return

**Federal Taxable Income**

Line 1 Federal taxable income 60,200

Line 3 Net federal taxable income 60,200

**Additions**

Line 7 Total of lines 3-6 60,200

**Subtractions**

Line 8 Exempt federal interest 1,008

Line 12 Total of lines 8-11 1,008

**Taxable Income**

Line 13 Modified federal taxable income 59,192

Line 14 Colorado taxable income before NOL 22,371

Line 16 Colorado taxable income 22,371

Line 17 Tax 1,036

**Credits**

Line 19 Net tax 1,036

Line 26 Net tax due 1,036

Line 30 Amount owed 1,036

**Schedule SF**

Line 1 Total modified federal taxable income 59,192

	Colo	Total
Line 2 Gross sales of tangible goods	800,000	2,010,000
Line 3 Revenue from services	40,000	90,000
Line 4 Gross rents and royalties from real property	9,900	9,900
Line 5 Gross proceeds from sales of real property	10,100	20,000
Line 6 Taxable interest and dividend income	5,000	10,200
Line 7 Gain from sales of intangible personal property	6,000	8,800
Line 8 Patent and copyright royalties	2,000	6,100
Line 9 Personal services revenue	3,000	4,000
Line 10 Total revenue	876,000	2,159,000
Line 11 Colorado revenue divided by Total revenue		40.5743%

**Income directly allocable**

Line 12a Rents &amp; royalties from nonbusiness real and tangible property 1,210

Line 12b Nonbusiness capital gains/losses 1,220

Line 12c Nonbusiness interest and dividends 1,230

Line 12d Nonbusiness patent and copyright royalties 1,240

Line 12e Other nonbusiness income 1,250

Line 12f Total income directly allocable 6,150

Line 13 Modified taxable income subject to apportionment by formula 53,042

Line 14 Income apportioned to Colorado by formula 21,521

**Income directly allocable to Colorado**

Line 15a Rents &amp; royalties from nonbusiness real and tangible property 150

Line 15b Nonbusiness capital gains/losses 160

Line 15c Nonbusiness interest and dividends 170

Line 15d Nonbusiness patent and copyright royalties 180

Line 15e Other nonbusiness income 190

Line 15f Total income directly allocable 850

Line 16 Total income apportioned to Colorado 22,371

### C-Corp Test 3

Filed late on 7-20-12  
Forms: 112, Schedule C

Tax year begin date	1-1-2012
Tax year end date	12-31-2012
Taxpayer name	Gametime Corp
Taxpayer federal employer identification number	11-0000027
Taxpayer address	333 NW 33 <sup>rd</sup> Ave Chicago IL 60616

Direct debit information	
Routing number	302075128
Account type	Checking
Account number	12345680
Account holder type	Business
Debit date	7-20-2013

Corporation books in c/o	Trey Thomas
Corporation books address	333 NW 33 <sup>rd</sup> Ave Chicago IL 60616
Corporation books phone	312-333-3333
Taxpayer business code per federal return	451110
Year began doing business	1993
Kind of business	Sporting goods retail
May DOR discuss this return with paid preparer?	Yes
Has IRS made adjustments during last four years?	No
Did you file amended returns to reflect changes?	No

Signing office	Trey Thomas, Treasurer
Date signed	7-19-13

Preparer name	Bear Tax
Preparer address	1215 Bruin Dr Chicago IL 60616
Preparer phone	312-433-3333

### Form 112 Test 3

Part A  
Federal form filed  
Part B

A corporation apportioning income by other method  
1120  
An affiliated group required to file a combined return

#### Federal Taxable Income

Line 1 Federal taxable income	600,000
Line 3 Net federal taxable income	600,000

#### Additions

Line 7 Total of lines 3-6	600,000
---------------------------	---------

#### Subtractions

None

#### Taxable Income

Line 13 Modified federal taxable income	600,000
Line 14 Colorado taxable income before NOL	151,752
Line 16 Colorado taxable income	151,752
Line 17 Tax	7,026

#### Credits

Line 19 Net tax	7,026
Line 21 Total of lines 19 and 20	7,026
Line 22 Estimated tax and extension payments, credits	5,000
Line 25 Total of lines 22-24	5,000
Line 26 Net tax due	2,026
Line 27 Late payment penalty	132
Line 28 Interest	15
Line 30 Amount owed	2,173

### Schedule C

Parent

A. Name	Gametime Corp
Address	333 NW 33 <sup>rd</sup> Ave, Chicago IL 60616
B. Colorado ID number	
C. Federal Employer ID number	11-0000027
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
Half of value from services checkbox	
20 percent of debt owed to affiliates checkbox	Checked
Uses patents logos checkbox	Checked
Half of board members checkbox	
25 percent of officers checkbox	Checked
E. Included in combined return checkbox	Checked
I. Principal business activity	Sporting goods retail

Affiliate

A. Name	Golf World
Address	303 3 <sup>rd</sup> Ave , Augusta GA 30905
B. Colorado ID number	01432323
C. Federal Employer ID number	84-5322333
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
half of value from services checkbox	
20 percent of debt owed to affiliates checkbox	Checked
Uses patents logos checkbox	Checked
Half of board members checkbox	
25 percent of officers checkbox	Checked
E. Included in combined return checkbox	Checked
F. Owned by corp number	11-0000027
G. Change in % of ownership checkbox	Checked
H. Percent of ownership at end of tax period	60%
I. Principal business activity	Golf equipment sales

Test 3 continued

Affiliate

A. Name	Tennis City
Address	30 W Red Oak Ln, White Plains NY 10604
B. Colorado ID number	01532323
C. Federal Employer ID number	84-6322333
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
half of value from services checkbox	
20 percent of debt owed to affiliates checkbox	Checked
Uses patents logos checkbox	Checked
Half of board members checkbox	
25 percent of officers checkbox	Checked
E. Included in combined return checkbox	Checked
F. Owned by corp number	11-0000027
G. Change in % of ownership checkbox	
H. Percent of ownership at end of tax period	65%
I. Principal business activity	Tennis equipment retail

Affiliate

A. Name	Hockey World
Address	300 Civic Center Dr, Detroit MI 48226
B. Colorado ID number	01632323
C. Federal Employer ID number	84-7322333
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
half of value from services checkbox	
20 percent of debt owed to affiliates checkbox	Checked
Uses patents logos checkbox	Checked
Half of board members checkbox	
25 percent of officers checkbox	Checked
E. Included in combined return checkbox	Checked
F. Owned by corp number	11-0000027
G. Change in % of ownership checkbox	Checked
H. Percent of ownership at end of tax period	70%
I. Principal business activity	Hockey equipment retail

## C-Corp Test 4

Forms: 112, Schedule C

Tax year begin date	4-4-2012
Tax year end date	4-5-2013
Taxpayer name	Acme Fantastic Gizmos
Colorado account number	01411444
Taxpayer federal employer identification number	11-0000013
Taxpayer address	424 14 <sup>th</sup> St Newton Falls OH 44444
Routing number	302075128
Account type	Checking
Account number	12345688
Corporation books in c/o	George Foreman
Corporation books address	424 14 <sup>th</sup> St Newton Falls OH 44444
Corporation books phone	330-414-4444
Taxpayer business code per federal return	335999
Year began doing business	1984
Kind of business	Small appliance mfg
Signing office	George Foreman, President
Date signed	8-10-13
Preparer name	Al Foreman, III
Preparer address	1375 Logan Denver CO 80204
Preparer phone	303-111-2222

## Form 112 Test 4

Part A  
Part B

A corporation electing to pay tax on gross Colorado sales  
An affiliated group electing to file a consolidated return  
Year of election 2007

### Federal Taxable Income

Line 1 Federal taxable income	805,011
Line 3 Net federal taxable income	805,011

### Additions

Line 4 Federal net operating loss(NOL)	72,012
Line 5 Colorado income tax deduction	1,821
Line 6 Other additions	500
Line 7 Total of lines 3-6	879,344

### Subtractions

Line 11 Other subtractions	1,000	Mass transit expense
Line 12 Total of lines 8-11	1,000	

### Taxable Income

Line 13 Modified federal taxable income	878,344
Line 14 Colorado taxable income before NOL	96,800
Line 15 Colorado net operating loss	3,603
Line 16 Colorado taxable income	93,197
Line 17 Tax	4,315

### Credits

Line 19 Net tax	4,315
Line 21 Total of lines 19 and 20	4,315
Line 22 Estimated tax and extension payments, credits	4,500
Line 25 Total of lines 22-24	4,500
Line 31 Overpayment	185
Line 33 Overpayment to be refunded	185

## Schedule C

Parent

A. Name	Acme Fantastic Gizmos
Address	424 14 <sup>th</sup> St, Newton Falls OH 44444
B. Colorado ID number	01411444
C. Federal Employer ID number	11-0000013
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
Half of value from services checkbox	Checked
20 percent of debt owed to affiliates checkbox	
Uses patents logos checkbox	
Half of board members checkbox	Checked
25 percent of officers checkbox	
E. Included in combined return checkbox	
I. Principal business activity	Small Appliance Mfg



(Test 4 continued)

Affiliate

A. Name	Appliance Planet
Address	2000 E Yale, Denver CO 80208
B. Colorado ID number	01422444
C. Federal Employer ID number	84-1234567
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
Half of value from services checkbox	Checked
20 percent of debt owed to affiliates checkbox	
Uses patents logos checkbox	
Half of board members checkbox	Checked
25 percent of officers checkbox	
E. Included in combined return checkbox	
F. Owned by corp number	11-0000013
Test 4 continued	
G. Change in % of ownership checkbox	
H. Percent of ownership at end of tax period	20%
I. Principal business activity	Appliance sales

**Partner/S-Corp Test 5**

Forms: 106 Part I, Part II, Part III, Part IV, 106CR, DR 1316

Tax year begin date	1-1-2012
Tax year end date	12-31-2012

Taxpayer name	Golden Egg
Colorado account number	00112457
Taxpayer federal employer identification number	11-0000008
Taxpayer address	411 Main St Goldthwaite TX 76844

Routing number	302075128
Account type	Checking
Account number	123456555

Attaching a statement of reportable transaction

A. Business Type	S-Corp
B. Beginning depreciable assets	1,550,000
C. Ending depreciable assets	1,560,000
D. Kind of business	Restaurant
E. Date of organization or incorporation	10-1-2002
F. Check if this is a final return	
G. Check if last four years were adjusted by IRS or amended	
Explanation of adjustments or amendments	
H. Number of partners	4

Signing officer	Tex Ritter, III, President
Date signed	7-15-13

Preparer name	Texas Taxes
Preparer phone	280-123-5555
Date	7-8-13

**Form 106 Test 5****Part I: Computation of Colorado Income**

Line 1	Ordinary income from line 1 federal Schedule K	7,200,000
Line 2	Total amount of all other income	20,000
Line 3	Modifications increasing federal taxable income	30,000
Line 4	Total of ordinary income and additions	7,250,000
Line 5	Allowable deductions from federal Schedule K	5,000,000
Line 6	Modifications decreasing federal taxable income	600,000
Line 7	Total subtractions from federal income	5,600,000
Line 8	Total adjusted income	1,650,000
Line 9	Colorado Source Income from Part IV	220,172

**Part II: Composite Nonresident Income Tax Return**

Line 10	Colorado source income of non-resident partners or shareholders electing to be included in this composite filing	132,103	
Line 11	Tax, 4.63 percent of line 10	6,116	
Line 12	Allowable miscellaneous credits	3,962	
Line 14	Commercial vehicle investment credit allocated to these shareholders	1,200	
Line 15	Total credits claimed	5,162	
Line 16	Net tax	954	
Line 17	Estimated tax and extension payments and credits	2,000	
Line 18	Withholding from lottery or gambling winnings	500	attach W-2G
Line 19	Refundable alternative fuel vehicle credit allocated to these shareholders	252	
Line 20	Subtotal of payments, withholding and refundable credits	2,752	
Line 21	Late payment penalty		
Line 22	Interest		
Line 23	Interest and/or penalty for underpayment of estimated tax from Form 204		
Line 24	Amount owed		
Line 25	Overpayment	1,798	
Line 26	Amount to be credited to estimated tax	1,200	
Line 27	Overpayment to be refunded	598	

**Part III**

Shareholder Election or partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership %	Checkbox
Tex Ritter, III	411 Main St Goldthwaite TX 76844	400005605	35%	Composite
John Gold	411 Main St Goldthwaite TX 76844	400005606	25%	Composite
Renee Karlin	1560 Broadway Denver CO 80204	400005607	22%	none
Lisa Williams	1560 Broadway Denver CO 80204	400005608	18%	none

(Test 5 continued)

#### Part IV

Line 1	Total modified federal taxable income	1,650,000	
		Colo	Total
Line 2	Gross sales of tangible goods	942,000	6,942,000
Line 3	Revenue from services	3,300	30,000
Line 4	Gross rents and royalties from real property	4,400	40,000
Line 5	Gross proceeds from sales of real property	5,500	50,000
Line 6	Taxable interest and dividend income	6,600	60,000
Line 7	Gain from sales of intangible personal property	7,700	70,000
Line 8	Patent and copyright royalties	880	8,000
Line 9	Personal services revenue	900	9,000
Line 10	Total revenue	971,280	7,209,000
Line 11	Colorado revenue divided by Total revenue		13.4732%
	<b>Income directly allocable</b>		
Line 12a	Rents & royalties from nonbusiness real and tangible property	12,100	
Line 12b	Nonbusiness capital gains/losses	12,200	
Line 12c	Nonbusiness interest and dividends	12,300	
Line 12d	Nonbusiness patent and copyright royalties	12,400	
Line 12e	Other nonbusiness income	12,500	
Line 12f	Total income directly allocable	61,500	
Line 13	Modified taxable income subject to apportionment by formula	1,588,500	
Line 14	Income apportioned to Colorado by formula	214,022	
	<b>Income directly allocable to Colorado</b>		
Line 15a	Rents & royalties from nonbusiness real and tangible property	1,210	
Line 15b	Nonbusiness capital gains/losses	1,220	
Line 15c	Nonbusiness interest and dividends	1,230	
Line 15d	Nonbusiness patent and copyright royalties	1,240	
Line 15e	Other nonbusiness income	1,250	
Line 15f	Total income directly allocable	6,150	
Line 16	Total income apportioned to Colorado	220,172	

#### Form 106CR

##### Credit for Tax Paid to Another State by S-Corp

Line 1	Name of state for credit for tax paid other state	NM	
Line 2	Amount of income from sources within other state		1,200,000
Line 3	Amount of income tax liability to other state		1,003

##### Enterprise Zone Investment Credit

Line 7	Qualifying current year investment - EZ ITC		
Line 8	EZ investment tax credit		
Line 9	Commercial vehicle investment credit		2,000

##### Other Credits

Line 27	Historic property preservation credit		2,600
Line 30	Employer child care investment credit		3,000
Line 43	Refundable alternative fuel vehicle credit		420

(Test 5 continued)

**FORM DR 1366**

**Golden Egg**

Line 22	EZ commercial vehicle credit generated in 2012	2000
Line 23	EZ commercial vehicle credit available for 2012	2000
Line 24	EZ commercial vehicle credit used in 2012	2000

## Pre-certification of Qualified Enterprise Zone Business

### INSTRUCTIONS

**New**—Beginning January 1, 2012, pre-certification is required prior to performing activities that are eligible for Enterprise Zone income tax credits. Both pre-certification and the typical certification process can now be facilitated electronically through the Enterprise Zone web page [www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ).

### PRE-CERTIFICATION

After reading and signing the affirmation statement for your business, give the form to your Enterprise Zone Administrator. Enterprise Zone Administrators will sign their affirmation statement and return the form to the business.

Certification instructions: All claimants must complete Section I. Complete any part of Section II, including business address, that applies to your tax situation. If you have more than one business location in this enterprise zone that requires precertification, attach a list of business locations to this form.

Complete this form only if you cannot do so electronically. Electronic submissions reduce errors that tend to delay the processing of your applications and income tax returns.

For a list of Enterprise Zone Administrators visit [www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ)

I certify that I am aware of the Enterprise Zone program, that Enterprise Zone tax credits are a contributing factor to the startup, expansion or relocation of my business in the Enterprise Zone, and I acknowledge that this pre-certification is for activities that shall commence after the date that the Enterprise Zone administrator signs this form to pre-certify, through the end of my business's current income tax year.

Business Owner or Authorized Company Official Signature

Date

I hereby certify to the State of Colorado, Department of Revenue, that the above named facility is entirely within the designated Enterprise Zone; and hereby pre-certify this business in my Enterprise Zone.

Enterprise Zone Administrator

Date

### SECTION I

For tax years beginning after August 6, 2002, this certification is public record and copies will be available from the enterprise zone administrator.

Check here if this certification is for an earlier tax year and is a confidential tax document:

☐

Tax year beginning date \_\_\_\_\_, 20\_\_\_\_

This form certifies that your facility is located within the boundaries of a Colorado Enterprise Zone, and collects information required by §39-30-103(4), C.R.S.

To claim the Colorado Enterprise Zone income tax benefits:

- Calculate your Colorado Enterprise Zone Tax Credits, following the instructions on Form 112CR (Corporation), 106CR (Partnership/S Corp), or 104CR (Individual).
- If filing electronically, you can expect an email from your Enterprise Zone Administrator within 3–4 business days of submission. Or, if you must file on paper and would like a copy of this form returned to you by the Enterprise Zone Administrator, be sure to enclose a self-addressed stamped envelope.
- **DO NOT SEND THIS FORM TO THE DEPARTMENT OF REVENUE OR OFFICE OF ECONOMIC DEVELOPMENT AND INTERNATIONAL TRADE FOR CERTIFICATION.**
- Submit a copy of the **certified** form when you file your Colorado Income Tax return. Certification is not required for an Enterprise Zone Investment Tax Credit of less than \$450. A new form is required each year you claim Colorado Enterprise Zone Tax Credits.
- Note to "S" Corporation and Partnership filers: Please provide to all appropriate partners and shareholders a copy of the certificate along with a calculation of their proportionate share of any enterprise zone credits claimed and attach a copy of the DR 0078A to specify the partner/shareholder name, ID number and amount of credit passed through to them.

## SECTION II

All Claimants must complete this information.

INFORMATION IS FOR TAX YEAR ENDING _____, 20_____		Check here if a certification has been filed for this facility in a prior year: <input type="checkbox"/>	
Enterprise Zone		Type of Bus. (retail, mfg, farm, etc)	
Business Name		NAICS code from <a href="http://www.census.gov/naics">www.census.gov/naics</a>	
Address—Actual Location of Facility (street, city, ZIP)		Colorado Account Number	
Date facility began operations at this location		Social Security Number or FEIN	
Did this facility relocate from another Colorado location? <input type="checkbox"/> Yes <input type="checkbox"/> No		Business Telephone Number ( )	
<p>The following information is <b>required</b> regardless of whether or not any jobs credits are being claimed. For statistical purposes, self-employed owners and partners working in the business should be counted here, even if they do not qualify as "employees" for other tax purposes.</p>			
Number of owners/workers/employees at facility beginning of tax year		Number at end of tax year	Change in total (end of year – beginning)
Number <input type="checkbox"/>			
<p><b>**Note**</b> The following section on average compensation is not required if it will reveal the compensation paid to any individual employee.</p>			
Employee Category (as defined by employer)	Number of Employees in category	Average Annual Compensation including benefits per employee	Average Hourly Compensation including benefits per employee
Full-time employees			
Part-time employees			
Temporary employees			
Contract employees			

INVESTMENT TAX CREDIT (ITC)		
* If this was an in-state <input type="checkbox"/> the criteria in New Business Facility "Qualified Expansion" section (2) below.		
Total capital investment in zone during year \$	Capital investment qualifying for ITC during year \$	Amount of 3% EZ Investment Tax Credit claimed \$

<b>JOB TRAINING TAX CREDIT</b>	Number of employees trained	Amount of 10% EZ Job Training Tax Credit claimed \$
--------------------------------	-----------------------------	--

NEW BUSINESS FACILITY JOBS CREDITS		
Number of qualifying new business facility jobs	Were the qualifying employees leased from another company? <input type="checkbox"/> Yes <input type="checkbox"/> No	Amount of new business facility jobs tax credit claimed \$
Amount of agricultural processing new business facility jobs tax credit claimed \$	Amount of health insurance new business facility jobs tax credit claimed \$	
Enhanced Rural EZ credits: Qualified County	Enhanced new business facility jobs tax credit claimed \$	Enhanced agricultural processing NBF jobs tax credit claimed \$
<b>To claim new jobs credits, you must qualify under ONE of the following three criteria</b>		
<b>1. If qualifying new business facility:</b>		
(a) Give date facility was established		
<b>2. If qualifying expansion new business facility:</b>		
(a) Give date of qualification	(b) Was qualification a result of <input type="checkbox"/> \$1,000,000 investment <input type="checkbox"/> 10 employee increase over preceding 12 month average <input type="checkbox"/> 100% investment increase <input type="checkbox"/> 10 percent employment increase over preceding 12 month average	
<b>3. If qualifying replacement new business facility:</b>		
(a) Give date of qualification	(b) Was qualification a result of <input type="checkbox"/> \$3,000,000 investment      or <input type="checkbox"/> 300% investment increase	

TAXPAYER SIGNATURE		
I declare that all of the above information is true and correct to the best of my knowledge and belief.		
Signature of Authorized Company Official/Owner	Print Name	Date
Title	Business Name	Colorado, Federal or Social Security Number
Tax Preparer or other contact for follow up information ( <i>please print</i> )	FAX (      )	Phone (      )
Email address		

<b>CERTIFICATION BY ZONE ADMINISTRATOR</b> I, the duly authorized administrator of the above-mentioned Enterprise Zone, hereby certify to the State of Colorado, Department of Revenue that the above named facility is entirely within the designated Enterprise Zone.	Effective Date of Zone for this Location
Signature of Zone Administrator	Date

**FOR MORE INFORMATION ABOUT ENTERPRISE ZONES CONTACT THE AGENCIES LISTED BELOW:**

- Colorado Department of Revenue, Denver, CO 80261-0005. Phone: 303-238-SERV(7378). See "FYI" Publications for additional information: [www.TaxColorado.com](http://www.TaxColorado.com)
- Colorado Office of Economic Development and International Trade, 1625 Broadway, Suite 2700, Denver, CO 80202. Phone: 303-892-3840. [www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ)



**Partner/S-Corp Test 6**

Forms: 106 Part I, Part III, 106CR, DR 1305

Tax year begin date

1-1-2012

Tax year end date

12-31-2012

Taxpayer name

Package Deal

Colorado account number

02212457

Taxpayer federal employer identification number

11-0000010

Taxpayer address

1220 Lincoln Ave  
Denver CO 80204

Routing number

302075128

Account type

Checking

Account number

1234567592

Attaching a statement of reportable transaction

A. Business Type

S-Corp

B. Beginning depreciable assets

220,000

C. Ending depreciable assets

250,000

D. Kind of business

Travel agency

E. Date of organization or incorporation

April 1998

F. Check if this is a final return

G. Check if last four years were adjusted by IRS or amended

Explanation of adjustments or amendments

H. Number of partners

3

Signing officer

Dede Stevens, Treasurer

Date signed

7-15-13

Preparer name

Package Taxes

Preparer phone

303-205-3333

Date

7-8-13

**Form 106 Test 6****Part I: Computation of Colorado Income**

Line 1	Ordinary income from line 1 federal Schedule K	2,800,000
Line 2	Total amount of all other income	20,000
Line 3	Modifications increasing federal taxable income	
Line 4	Total of ordinary income and additions	2,820,000
Line 5	Allowable deductions from federal Schedule K	2,400,000
Line 6	Modifications decreasing federal taxable income	
Line 7	Total subtractions from federal income	2,400,000
Line 8	Total adjusted income	420,000
Line 9	Colorado Source Income Income all Colorado	420,000

**Part III**

Shareholder or partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership %	Election Checkbox
Craig Kennedy	1375 Grant St Denver CO 80202	400005621	40%	none
Dede Stevens	1560 Lincoln Denver CO 80202	400005622	30%	none
Jennifer Nichols	7584 S Nottingham Highlands Ranch CO 80128	400005623	30%	none

**Form 106CR****Credit for Tax Paid to Another State by S-Corp**

Line 1	Name of state for credit for tax paid other state	UT	
Line 2	Amount of income from sources within other state	100	
Line 3	Amount of income tax liability to other state		3

**Old Investment Tax Credit**

Line 4	Federal current-year qualified investment in Colo assets for old investment credit	4	
--------	---	---	--

**New Investment Tax Credit**

Line 5	Current year qualified investment - new ITC	500	
Line 6	Allowable new investment tax credit		5

**Enterprise Zone Investment Credit**

Line 7	Qualifying current year investment - EZ ITC	700	
Line 8	EZ investment tax credit	21	
Line 9	Commercial vehicle investment credit	9	

**Enterprise Zone New Business Facility Employee Credits**

Line 10	Average number of qualified new business facility employees	9	
Line 11	Number of employees for which credit previously claimed	8	
Line 12	Increase in qualified employees	1	
Line 13	Increase in qualified employees x \$500	500	
Line 14	Enhanced rural EZ employees on line 11 x \$2000	2,000	
Line 15	Agriculture employees on line 12 x \$500	500	
Line 16	Enhanced rural EZ agriculture employees on line 12 x \$500	500	
Line 17	Number of health insurance employees x \$200	200	

**Contribution to Enterprise Zone Administrator**

Line 18	Current year cash contributions to EZ	170	
Line 19	Value current year in-kind contributions to EZ	180	

**Enterprise Zone Research and Development Credit**

Line 20	Qualifying current year R and D expenditures in EZ	2,200	
Line 21	First preceding year expenditures	2,000	
Line 22	Second preceding year expenditures	2,100	
Line 23	Prior two years expenditures	4,100	
Line 24	Half of preceding years expenditures	2,050	
Line 25	Current year minus half of prior two years expenditures	150	
Line 26	Calculated current year EZ R&D credit		5

(Test 6 continued)

**Other Credits**

Line 27	Historic property preservation credit	27
Line 28	Child care contribution credit	28
Line 29	Child care center, family investment credit credit	29
Line 30	Employer child care investment credit	30
Line 31	School to career investment credit	31
Line 32	EZ job training credit	32
Line 33	EZ rehabilitation credit allowed	33
Line 34	Works program credit	34
Line 35	Contaminated land redevelopment credit	35
Line 36	Low income housing credit	36
Line 37	Aircraft manufacturer new employee credit	37
Line 38	Job growth incentive tax credit	38
Line 39	Job growth incentive tax credit	39
Line 40	Alternative fuel refueling facility credit	40
Line 41	Nonrefundable alternative fuel vehicle credit	41
Line 42	Gross conservation easement credit	58

**DR 1305**

Line 1	Legal description and location	County: Montezuma Township: 34 Range: 17 Section: NE 1/4 Number acres: 2
Line 2	Organization receiving donation	State of Colorado
Line 3	Date of donation	20121110
Line 4	Total value of donated easement	580
Line 5	Total credit claimed on donation	580
Line 6	Taxpayer is:	Sole donor
Line 18	Total credit transferred	0
Line 19	Credit available for taxpayer use	580
Line 20	Credit used in 2012	58
Line 20	Credit used in prior years	0
Line 20	Credit carried forward to 2013	522
Line 20	Credit abandoned	0

**Partner/S-Corp Test 7**

Forms: 106 Part I, Part III, 106CR

Tax year begin date

1-1-2012

Tax year end date

12-31-2012

Taxpayer name

East Side

Colorado account number

03312457

Taxpayer federal employer identification number

66-0000004

Taxpayer address

4440 E Colfax  
Denver CO 80204

Routing number

302075128

Account type

Checking

Account number

1234567597

Attaching a statement of reportable transaction

A. Business Type

Limited Partnership

B. Beginning depreciable assets

4,400,000

C. Ending depreciable assets

4,420,000

D. Kind of business

Equipment rental

E. Date of organization or incorporation

4-4-44

F. Check if this is a final return

G. Check if last four years were adjusted by IRS or amended

Explanation of adjustments or amendments

H. Number of partners

4

Signing officer

Kim Eastman, Treasurer

Date signed

7-15-13

Preparer name

Elite Tax Service

Preparer phone

303-205-3344

Date

7-9-13

**Form 106 Test 7****Part I: Computation of Colorado Income**

Line 1	Ordinary income from line 1 federal Schedule K	4,100,000
Line 2	Total amount of all other income	200,404
Line 3	Modifications increasing federal taxable income	34,000
Line 4	Total of ordinary income and additions	4,334,404
Line 5	Allowable deductions from federal Schedule K	3,520,000
Line 6	Modifications decreasing federal taxable income	57,000
Line 7	Total subtractions from federal income	3,577,000
Line 8	Total adjusted income	757,404
Line 9	Colorado Source Income      Income all Colorado	757,404

**Part III**

Shareholder or partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership %	Election Checkbox
John Eastman	4440 E Colfax Denver CO 80204	524441111	50%	none
Kim Eastman	4440 E Colfax Denver CO 80204	524451114	30%	none
Paul Eastman	4440 E Colfax Denver CO 80204	523404004	16%	none
Heather Eastman	4440 E Colfax Denver CO 80204	523411044	4%	none

**Form 106CR****Old Investment Tax Credit**

Line 4	Federal current-year qualified investment in Colo assets for old investment credit	4,000
--------	---	-------

**New Investment Tax Credit**

Line 5	Current year qualified investment - new ITC	50,000
Line 6	Allowable new investment tax credit	500

**Enterprise Zone Investment Credit**

Line 7	Qualifying current year investment - EZ ITC	70,000
Line 8	EZ investment tax credit	2,100

**Enterprise Zone New Business Facility Employee Credits**

Line 10	Average number of qualified new business facility employees	9
Line 11	Number of employees for which credit previously claimed	8.5
Line 12	Increase in qualified employees	.5
Line 13	Increase in qualified employees x \$500	250

**Contribution to Enterprise Zone Administrator**

Line 18	Current year cash contributions to EZ	1,700
Line 19	Value current year in-kind contributions to EZ	1,800

**Partner/S-Corp Test 8**

Filed late on 10-15-2012

Forms: 106 Part I, Part II, Part III, Part IV, 106CR, DR 1305

Tax year begin date	1-1-2012
Tax year end date	12-31-2012
Taxpayer name	Shoe World
Colorado account number	04412457
Taxpayer federal employer identification number	66-0000005
Taxpayer address	25 Maple Ave Toronto Ontario Canada M5V1J1
Direct debit information	
Routing number	302075128
Account type	Checking
Account number	1234567557
Account holder type	Business
Debit date	10-15-2013
Attaching a statement of reportable transaction	checked
A. Business Type	Limited Partnership
B. Beginning depreciable assets	3,740,000
C. Ending depreciable assets	3,840,000
D. Kind of business	Retail footwear
E. Date of organization or incorporation	10-1-91
F. Check if this is a final return	
G. Check if last four years were adjusted by IRS or amended	
Explanation of adjustments or amendments	
H. Number of partners	5
Signing officer	Bo Sakic, Treasurer
Date signed	10-15-13
Preparer name	Toronto Tax Partners
Preparer phone	416-341-5000
Date	10-14-13

**Form 106 Test 8****Part I: Computation of Colorado Income**

Line 1	Ordinary income from line 1 federal Schedule K	7,800,000
Line 2	Total amount of all other income	200,000
Line 3	Modifications increasing federal taxable income	1,000
Line 4	Total of ordinary income and additions	8,001,000
Line 5	Allowable deductions from federal Schedule K	6,200,000
Line 6	Modifications decreasing federal taxable income	2,000
Line 7	Total subtractions from federal income	6,202,000
Line 8	Total adjusted income	1,799,000
Line 9	Colorado Source Income from Part IV	180,080

**Part II: Composite Nonresident Income Tax Return**

Line 10	Colorado source income of non-resident partners or shareholders electing to be included in this composite filing	45,020
Line 11	Tax, 4.63 percent of line 10	2,084
Line 12	Allowable miscellaneous credits	800
Line 15	Total credits claimed	800
Line 16	Net tax	1,284
Line 17	Estimated tax and extension payments and credits	800
Line 20	Subtotal of payments, withholding and refundable credits	800
Line 21	Late payment penalty	85
Line 22	Interest	7
Line 24	Amount owed	576

**Part III**

Shareholder partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership	Election or %Checkbox composite
Avalance Lavine	28 Leaf Ave Toronto Ontario Canada M5V1J1	922171115	10%	composite
Monte Hallmark	28 Leaf Ave Toronto Ontario Canada M5V1J1	925181125	15%	composite
Barry Walker	28 Leaf Ave Toronto Ontario Canada M5V1J1	928191135	65%	0107attached
Bo Sakic	28 Leaf Ave Toronto Ontario Canada M5V1J1	922110155	4%	0108 filed
Heather Eastman	4500 S Broadway Englewood CO 80204	523550155	6%	none

**Part IV**

Line 1	Total modified federal taxable income	1,799,000	
		Colo	Total
Line 2	Gross sales of tangible goods	200,000	2,000,000
Line 3	Revenue from services	300,000	3,000,000
Line 4	Gross rents and royalties from real property	40,000	400,000
Line 5	Gross proceeds from sales of real property	50,000	500,000
Line 6	Taxable interest and dividend income	60,000	600,000
Line 7	Gain from sales of intangible personal property	70,000	700,000
Line 8	Patent and copyright royalties	80,901	800,900
Line 9	Personal services revenue	9,000	90,000
Line 10	Total revenue	809,901	8,090,900
Line 11	Colorado revenue divided by Total revenue		10.01%

(Test 8 continued)

**Income directly allocable**

Line 12a Rents & royalties from nonbusiness real  
and tangible property

Line 12b Nonbusiness capital gains/losses

Line 12c Nonbusiness interest and dividends

Line 12d Nonbusiness patent and copyright royalties

Line 12e Other nonbusiness income

Line 12f Total income directly allocable

Line 13 Modified taxable income subject to  
apportionment by formula 1,799,000

Line 14 Income apportioned to Colorado by formula 180,080

**Income directly allocable to Colorado**

Line 15a Rents & royalties from nonbusiness real  
and tangible property

Line 15b Nonbusiness capital gains/losses

Line 15c Nonbusiness interest and dividends

Line 15d Nonbusiness patent and copyright royalties

Line 15e Other nonbusiness income

Line 15f Total income directly allocable

Line 16 Total income apportioned to Colorado 180,080

Line 17 Election to treat non-business income  
as business income checked

**Form 106CR**

Line 31 School to career investment credit 3,200